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CERTIFICATE OF SERVICE

I, Peter N. Wang, hereby certify that on the 2nd day of April 2012, I electronically transmitted a true and correct copy of the following documents to the Clerk of the Court using

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the ECF System for filing and received a confirmation that transmittal of a Notice of Electronic Filing (NEF) would be made to all attorneys of record in this matter who are ECF registrants:

 Reply Memorandum of Law in Further Opposition to Trustee's Motion for an Order Affirming Determinations Denying Claims Over ERISA-Related Objections

I also certify that I separately transmitted on April 2, 2012, via electronic mail, copies of the foregoing document to:

David J. Sheehan, Esq. – dsheehan@bakerlaw.com Baker & Hostetler, LLP 45 Rockefeller Plaza New York, NY 10111

-and-

Kevin H. Bell, Esq. – kbell@sipc.org Securities Investor Protection Corporation 805 15th Street NW Suite 800 Washington, D.C. 20005

I also certify that on April 2, 2012, I served via overnight Federal Express a true and correct copy of the aforementioned document on Irving H. Picard, Trustee for Bernard L. Madoff Investment Securities LLC, Processing Center, 2101 Cedar Springs, Record Suite 1100, Dallas, TX 75201.

<u>/s/ Peter N. Wang</u> Peter N. Wang

Dated: April 2, 2012